

EXHIBIT B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re Terrorist Attacks on September 11, 2001

03 MDL 1570 (GBD) (SN)
ECF Case

This document relates to:

Federal Insurance Co. v. Al Qaida, Case No. 03-cv-06978
Thomas E. Burnett, Sr. v. Al Baraka Inv. & Dev. Corp., Case No. 03-cv-09849
Estate of John P. O'Neill, Sr. v. Al Baraka Inv. & Dev. Corp., Case No. 04-cv-01923
Continental Casualty Co. v. Al Qaeda, Case No. 04-cv-05970
Cantor Fitzgerald & Co. v. Akida Bank Private Ltd., Case No. 04-cv-07065
Euro Brokers Inc. v. Al Baraka Inv. & Dev. Corp., Case No. 04-cv-07279

SECOND DECLARATION OF HAROUN DHARSEY

I, Haroun Dharsey, declare that I am over the age of eighteen years and of sound mind to make this declaration. I have personal knowledge of the facts set forth below. If called as a witness, I could and would testify to the statements and facts contained herein, all of which are true and accurate to the best of my knowledge and belief:

1. I previously executed a declaration on November 30, 2021, which details my background and history with Dubai Islamic Bank (DIB) and thus sets forth the foundation for my statements below.

Letters of Credit

2. DIB's legacy electronic recordkeeping system that contained its electronic customer information, banking account information, and transaction information from approximately 1986 until July 2008 is called Tandem.

3. I have reviewed the data from the Tandem system, including records related to letters of credit issued by DIB for the period 1992-2004. As reflected in the Tandem data, to open a letter of credit at DIB, an individual or entity must have been a customer of DIB.

4. I understand that DIB has produced records related to nine customers who may have had potential connections to al Qaeda which include Ali Abdul Aziz Ali, Fayez Rashid Ahmed Hassan Al-Qadi, Ali Saleh Mohammad Kahla Al-Marri, Seedi Al Madani Al-Ghazi Mustafa Al Tayyib, Mamdoh Mahmoud Salim Ahmed, Ahmed Ali Jumale, Barakaat Bank of Somalia, Al Baraka Exchange LLC, and Khalid Amer Salim Ballayth (hereinafter, "Nine Customers"). I have reviewed the relevant data in DIB's Tandem system. None of these Nine Customers, including Seedi Al Madani Al-Ghazi Mustafa Al Tayyib, opened any letters of credit at DIB.

5. I have also reviewed DIB's Tandem data for Seedi al Madani Al-Ghazi Mustafa al Tayyib. Mr. Tayyib had no account activity at DIB after 1996.

Pursuant to 28 U.S.C. §1746, I, HAROUN DHARSEY, declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on September 16, 2022.


